

# National Canners Association

WASHINGTON, D. C.

Information  
Letter



For N. C. A.  
Members

Membership Letter No. 89.

November 8, 1924.

Canned Foods Week is Here.  
Seed Pea Selection.  
Corporations Must Report on Dividends.  
Prince William Sound Fishery Regulation.  
Pending Canadian-Australian Treaty Affects Canned Salmon.  
Black Discoloration in Catsup.  
Reservations for Cincinnati Convention.  
New Jersey Canning Statistics.  
Samples for Laboratory Examination.  
U. S. Tax Appeal Board Rulings.

## Canned Foods Week is Here.

When this letter reaches the membership of the Association, Canned Foods Week will be in full swing. There is every reason to believe that it will be the most effective campaign yet put on, not only in increased sales of products of the industry, but also in the education of the public to the value, the convenience, and the economy of canned foods. In other words, Canned Foods Week will pay both now and in the future.

The Association will be glad to receive from its members comments on the observance of Canned Foods Week in their communities, and particularly we should like to hear from those who have listened in on the radio talks given in various parts of the country.

## Seed Pea Selection.

The Raw Products Research Bureau is in receipt of a considerable number of enquiries from pea canners relative to seed peas. The situation is such as to make it desirable that even more than ordinary care be exercised regarding the quality of seed stock purchased for 1925 seeding.

In some sections unfavorable weather at harvest time is resulting in damage to the vitality of the seed. Some of this injured seed, while having the power to germinate, is not likely to develop into vigorous plants. If a part of the seed has poor, slow, and weak germination the result may be inferior vine growth and irregular maturity.

Several varieties of peas are being offered canners which have not been used by the industry generally for many years. While some of these may have a legitimate place as emergency substitutes, it is important that they be known and used for exactly what they are. The Raw Products Bureau is endeavoring to obtain accurate varietal descriptions of these old varieties, and members who contemplate using varieties of peas with which they are not familiar may find correspondence



on the subject helpful.

The experience of some canners in 1924 with inferior seed stocks emphasizes the importance of insisting on the fullest possible information being furnished by the seller regarding the quality and history of the stocks offered. In the Alaska variety "farmers stocks" and "commercial Alaskas" generally have proved irregular in maturity and later than stocks the purity of which has been maintained by careful handling and competent roguing of stock seed.

#### Corporations Must Report on Dividends.

New regulations issued by the Internal Revenue Bureau under the Revenue Act of 1924 require that every domestic corporation, not specifically exempt from taxation, making payment of dividends and distributions (other than liquidating dividends, and stock dividends, or other nontaxable distributions) to any stockholder who is an individual, fiduciary, or partnership, amounting to \$500 or more during the calendar year, shall render an information return for the calendar year 1924 and each calendar year thereafter, stating the names and addresses of the shareholders to whom such payments were made and the amount paid to each. These returns are to be filed with the Commissioner of Internal Revenue not later than March 15 of the succeeding year.

#### Prince William Sound Fishery Regulation.

The Department of Commerce has modified its regulations of October 13, 1924, governing the commercial fishery for herring in the waters of the Prince William Sound Area, so that gill nets of mesh not smaller than  $2\frac{1}{2}$  inches stretched measure may be used from November 1 to November 30, 1924. The Regulation of October 13 fixed the measure of the gill nets at not less than 3 inches stretched measure.

#### Pending Canadian-Australian Treaty Affects Canned Salmon.

Under the reciprocal trade agreement concluded between Canada and Australia, and now awaiting ratification, Canadian canned salmon will enter Australia at a reduced rate (1 pence per lb.) while the general rate ( $2\frac{1}{2}$  pence per lb.) will continue to apply to salmon from the United States and other countries. The United States has for some years been the chief supplier of canned salmon to Australia, according to the Department of Commerce, and Canada's drive last year to secure this trade increased her business considerably and brought Australia's consumption of salmon up to the highest point it has ever reached.

#### Black Discoloration in Catsup.

During the last few years the Research Laboratory has examined various samples of catsup showing black discoloration in the neck of the bottle. The Laboratory's experience is that "black neck", as it is termed in the trade, does not occur unless there is leakage of air into the bottle. Very rarely do bottles showing such discoloration have any vacuum. A tight seal will prevent the trouble.

#### Reservations for Cincinnati Convention.

In view of an early meeting of the committee on assignment of room reservations, it is exceedingly important that member canners who have not already done so advise the Washington office promptly regarding their reservations desired for that occasion.

Mo

tu  
fr  
pr  
du

s  
t  
f  
i

n

t  
d  
h

3  
s  
2

3  
c  
v

New Jersey Canning Statistics.

The Bureau of Statistics and Inspection, New Jersey Department of Agriculture, Trenton, has recently issued its Circular No. 80, an interesting summary of fruit and vegetable canning in that State during 1923. It includes statistics of production, acreage, prices of raw materials and approximate value of finished products. Copies can doubtless be secured direct from the address given above.

Samples for Laboratory Examination.

Canners frequently send to the Research Laboratory one or two cans of a spoiled product, asking that the cause of spoilage be determined. In order that the Laboratory may have enough material with which to make the determination satisfactorily, as well as to get a more representative sample of the spoiled product, it is best to send at least one dozen cans if they are available.

U. S. Tax Appeal Board Rulings.

Among decisions of the United States Board of Tax Appeals recently announced are the following:

An appeal is filed with the Board of Tax Appeals only when deposited in the office of the Board at Washington, and a delay in filing caused by failure in delivery of the mail on the sixtieth day on account of that day being a Sunday or a holiday deprives the Board of jurisdiction.

A corporate taxpayer operating its business for a part of its first fiscal year after organization, and sustaining a net loss therefrom, is entitled to deduct such loss from taxable income earned in the succeeding taxable year under Section 204 (b) of the Revenue Act of 1921.

An individual taxpayer is entitled to deduct from the gross income in his income tax return for 1918 made upon the basis of his books of account kept upon an accrual basis a contribution to a charitable organization shown by his books of account as a 1918 expense but which was not paid in cash until the succeeding year where the liability for the payment was fully incurred in 1918.

x x x x x x x